

Exhibit 8

Exhibit B

Special Litigation Matters

1. Directors, Officers, and Insiders of Q'Max America, Inc., & Anchor Drilling Fluids USA, LLC.
2. Norton Rose Fulbright and any related entities;
3. Alvarez and Marsal and any related entities;
4. PricewaterhouseCoopers and any related entities;
5. RSM US LLP and any related entities;
6. McCarthy Tetrault and any related entities.